UNITED	STATES	BANKRU	PTCY	COURT
SOUTHE	ERN DIST	RICT OF	NEW '	YORK

----X

Chapter 11

In re:

:

Delphi Corporation, et al.

Case No. 05-44481 (RDD) (Jointly Administered)

:

Debtors

(=======

AMENDED NOTICE OF TRANSFER OF RECLAMATION CLAIM AND CLAIM NOS. 11599, 11600 & 11601 PURSUANT TO FRBP RULE 3001(e)(2) (Amends Docket No. 11613)

TO: MAC ARTHUR COPORATION

("Assignor") 3190 Tri-Park Drive Grand Blanc, MI 48439-0010

As of February 21, 2007, the following claims of Assignor in the aggregate principal amount \$590,602.72 (the "Claim") have been transferred to the Assignee listed below:

- 1) Proof of Claim No. 11599 (Delphi Automotive Systems, LLC), in the principal amount of \$432,705.04;
- 2) Proof of Claim No. 11600 (Delphi Diesel Systems Corporation), in the reconciled principal amount of \$2,100.00; and
- 3) Proof of Claim No. 11601 (Delphi Mechatronic Systems, Inc.), in the principal amount of \$1,627.68
- 4) Reclamation Claim No. 779 in the amount of \$154,170.00 (see attached Reclamation Letter)

Assignee:

JPMORGAN CHASE BANK, N.A.

4 New York Plaza, Floor 16

New York, NY 10004

Attention: Neelima Veluvolu

Telephone: (212) 623-1979 **Facsimile:** (646) 792-3855

E-mail:

neelima.veluvolu@jpmorgan.com

The Evidence of Transfer of Claim is attached as <u>Exhibit A</u>. Assignee's payment instructions are attached as <u>Exhibit B</u>. The Proofs of Claim and Reclamation Letter are attached hereto as <u>Exhibit C</u>. The original Notice of Transfer (filed as Docket No. 11613) is attached as <u>Exhibit "D"</u>.

No action is required if you do not object to the transfer of your claim. However, IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN TWENTY (20) DAYS OF THE DATE OF THIS NOTICE, YOU MUST FILE A WRITTEN OBJECTION TO THE TRANSFER:

Mailing Address:	Physical Address:		
United States Bankruptcy Court Southern District of New York Delphi Corporation Claim Docketing Center One Bowling Green Station, P.O. Box 5058 New York, New York 10274-5058	United States Bankruptcy Court Southern District of New York One Bowling Green New York, NY 10004		

PLEASE SEND A COPY OF YOUR OBJECTION TO THE TRANSFEREE AT THE FOLLOWING ADDRESS:

JPMorgan Chase Bank, N.A. 4 New York Plaza, Floor 16

New York, NY 10004

Attention: Neelima Veluvolu Telephone: (212) 623-1979

Facsimile: (646)

(646) 792-3855

E-mail:

neelima.veluvolu@jpmorgan.com

WITH A COPY TO:

Kirkpatrick & Lockhart Preston Ellis Gates LLP 599 Lexington Avenue

New York, NY 10022

Attention: Steven H. Epstein Telephone: (212) 536-4830 Facsimile: (212) 536-4001

E-mail:

sepstein@klgates.com

If you file an objection, a hearing will be scheduled. IF YOUR OBJECTION IS NOT TIMELY FILED, THE ASSIGNEE WILL BE SUBSTITUTED FOR THE ASSIGNOR ON THE BANKRUPTCY COURT RECORDS AS A CLAIMANT IN THIS PROCEEDING.

Dated: January 3, 2008

JPMORGAN CHASE BANK, NA

Name Title: Stephanie Skowronski Authorized Signatory

EXHIBIT A

Evidence Of Transfer Of Claim

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UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK

	X		
		:	Chapter 11
In re:		*	
		:	Case No. 05-44481 (RDD)
Delphi Corporation,	:		
		:	(Jointly Administered)
Debtors		:	

EVIDENCE OF TRANSFER OF CLAIM

Mac Arthur Corporation (the "Assignor"), for good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto JPMorgan Chase Bank, N.A., its respective successors and assigns ("Assignee") all rights, title and interest in and to the general unsecured claims of Assignor in the principal amount of \$591,202.72 plus all interest, fees and other amounts related thereto (the "Claim") against Delphi Corporation et al. (the "Debtors") whose Chapter 11 bankruptcy case is pending in the United States Bankruptcy Court. Southern District of New York, or any other court with jurisdiction over the bankruptcy proceedings ("Bankruptcy Court"), Case No. 05-44481 (RDD) (Jointly Administered).

The claim transferred hereby constitutes the claim described in the true copy of the Proof of Claim dated June 23, 2006, which is attached hereto as Exhibit A. Assignor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this Assignment of Claim as an unconditional assignment and the Assignee herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Assignee.

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SENT BY: MAC ARTHUR CORPORATION;

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FEB-22-07 6:24PV;

FAGE 2/3

IN WITNESS WHEREOF, dated the 21 day of February, 2007.

JPMORGAN CHASE BANK, N.A., 45 Assignee

Accepted and agreed to as of this 21 date of February, 2007

Mac Arthur Corporation as Assignar

Vame: Thomas F. Barrett

453508

Title: VP Finance & Business Development

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IN WITNESS WHEREOF, dated the 21 day of February, 2007.

	JPMORGAN CHASE BANK, N.A., as Assignee		
	By: Name: Title:	Andrew Opei Authorized Signatory	 -
Accepted and agreed to as of this 21 date of February, 2007 Mac Arthur Corporation as Assignor			
By:			

EXHIBIT B

Assignee's Payment and Delivery Instructions

Wire:

Name of Bank:

JPMorgan Chase Bank New York, N.A.

Routing Transit/ABA number:

021000021

Name of Account:

SPS High Yield Loan Trading

Account Number:

544-7-94742

EXHIBIT C

Proofs of Claim and Reclamation Letter

DELPH

June 23, 2006

Dennis M. Haley Macarthur Corporation Winegarden, Lindholme & Robertson, P.L.C G-9460 S. Saginaw Street Suite A Grand Blanc, M1 48439

Re: Delphi Corporation, Case No. 05-44481 (RDD)

Dear Dennis M. Haley:

On November 4, 2005, the United States Bankruptcy Court for the Southern District of New York, entered an amended final order establishing certain procedures for the resolution of reclamation claims (the "Amended Final Order") and on January 5, 2006, the Bankruptcy Court entered an order extending the deadline to send statements of reclamation to all reclamation claimants (the "Extension Order" and together with the Amended Final Order, collectively the "Order") in the chapter II reorganization proceedings of Delphi Corporation and certain of its subsidiaries and affiliates (collectively, "Delphi" or the "Debtors").

The Order requires the Debtors to tender a "Statement of Reclamation" in response to each Reclamation Demand that the Debtors have received. On February 21, 2006, the Debtors' sent their Statement of Reclamation with respect to the Reclamation Demand(s) submitted by Macarthur Corporation (the "Demand"). We have identified your Demand as Reclamation Claim No. 779. This letter, together with the enclosures, constitute the Debtors' Amended Statement of Reclamation with respect to Claim No. 779 and supersedes the Statement of Reclamation sent on February 21, 2006.

The Debtors have reviewed the Demand, reconciled the Demand with their books and records, and after sending the Statement of Reclamation to you on February 21, 2006, have discussed a modification to the reconciliation with you. Based upon this review and reconciliation, the Debtors have summarized, in the enclosed reclamation analysis, certain invoice, shipment, and related detail concerning the Demand. In accordance with puregraph 2, section (b)(ii) of the Order, the analysis sets forth the extent and basis upon which the Debtors believe that the Demand may or may not be legally valid (subject to assertion of certain defenses as indicated below, which if asserted, ecold result in the reduction or disallowance of the reclamation claim) (the "Reconciled Reclamation Claim") by indicating whether the Demand was received within the periods allowed by law; whether goods subject to the Demand have been paid for; and whether there are other deductions or disputes asserted by the Debtors.

Macarthur Corporation June 23, 2006 Page 2

Reconciled Amount \$154,170.00

Pased on the foregoing, the Debtors have identified in the attached analysis a potential reclamation claim amount that the Debtors propose as valid, subject to assertion of the reserved defenses listed below. Specifically, the Debtors assert that the valid amount of the Recordied Reclamation Claim is no greater than \$154,170.00 but subject to reduction or disallowance by the defenses listed below (the "Reconciled Amount"). If ultimately allowed following the resolution of the defenses set forth below, the allowed amount of your reclamation claim will be deemed an administrative expense claim in these chapter 11 cases. Moreover, your claim, even after allowance, if ever, may be reduced by any payments or credits you receive from the Debtors on account of the goods that are the subject of the Demand.

This proposal, including all material enclosed herewith, is being sent to you in the context of settlement discussions and therefore is not admissible in any court proceeding regarding the Demand. In addition, in accordance with paragraph 2, section (b)(ii) of the Order, the Debtors reserve their right to seek, at any time and notwithstanding your agreement to the Reconciled Amount, a judicial determination that the following reserved defenses to the Demand are valid (the "Reserved Defenses"), and your acknowledgment of the Reconciled Amount constitutes your agreement that the Reconciled Amount may be reduced or disallowed in accordance with any judicial determination concerning these Reserved Defenses:

- (i) The Debtors do not concede that they were insolvent on the date they received the goods or, even assuming the Debtors were insolvent, you knew of the Debtors' financial condition before the Debtors received the goods.
- (ii) The goods and/or the proceeds from the sale of the goods are or were subject to a valid security interest.
- (iii) You are not a proper party to make the Demand.
- (iv) The Debtors have already paid for or returned some or all of the goods, or intend to satisfy all or a portion of the Demand in cash or by returning goods.
- (v) You, or any of your subsidiaries or affiliates, have waived your sight to any reclamation claim or waived your right to assert the Demand.

The Debters reserve all their rights and remedies, in law and in equity, to collect on passe all proposition credits outstanding, including, without limitation, to see Weath one data against the allowed amount, if any, of your recumation claim.

Maceribur Corporation June 23, 2006 Page 3

Reconciled Amount \$154,170.00

(vi) You, or any of jour subsidiaries or affiliates, have been paid on account of your reclamation claim pursuant to an unrelated order of the Bankroptey Court and/or you have otherwise waived your right to any reclamation claim in connection therewith.

The Debtors may seek a determination of any of the foregoing Reserved Defenses at any time. Moreover, the Official Committee of Unsecured Creditors (the "Creditors Committee") reserves its right to raise any of the Reserved Defenses prior to the final ellowance of your reclamation claim. If the Debtors seek such a judicial determination or the Creditors' Committee raises a Reserved Defense, you will be entitled to raise any rights asserted in the Demand in connection with the determination.

If you agree with the Reconciled Amount and the other terms of this Amended Statement of Reclamation, please sign this Statement where indicated and return it to the persons identified immediately below. Your response, including the timing of your response, is governed by the terms of the Order. If you disagree with this Amended Statement of Reclamation, you must sign this Statement where indicated and return it to the persons identified immediately below and you must also provide the information required by paragraph 2, section (b)(iv) of the Order by the Reconciliation Deadline. You must send a signed Statement of Reclamation to the following:

Christina Cattell Re: Delphi Reclamations Mail Code # 483-400-216 5725 Delphi Drive Troy, MI 48098 Fax: 248-813-2499

- with copies to -

Joseph N. Wharton Re: Delphi Reclamations Skadden, Arps, Slate, Meagher & Flom LLP 333 West Wacker Drive, Suite 2100 Chicago, IL 60606 Fax: 312-407-0411

In accordance with the Order, your failure to return a signed copy of this Amended Statement of Reclamation or your failure to indicate assent or dissent on a copy of this Statement may be deemed an acceptance of the proposal set forth in this Statement.

Nothing in this proposal is intended, nor shall be construed, as a waiver of any of the Debtors' rights with respect to any reclamation claim or demand. In addition, nothing be all shall proclude or otherwise projedice any of the Debtors' rights to contest or raise any defense or counterclaim in law or in equity, to any reclamation claim or other

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Macarthur Corporation June 23, 2006 Page 4

Reconciled Amount \$154,170.00

demand for reclamation. Moreover, nothing herein shall waive, impair or affect the rights and defenses, if any, of any parties in interest with regard to your Reclamation Claim.

If you have any questions, please send them via email to reclamations@delphi.com or call 248-813-2581.

Very truly yours,

/s/ Christina J. Cattell

Enclosures cc: John D. Sheehan

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Macorthur Corporation June 23, 2006 Page 5

Reconciled Amount \$154,170.00

<u>AGREEMENT</u>

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Macarth	nur Corpor <mark>ation</mark>	
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ĭ	(print or type title)	Religionent
	DI	SAGREEMENT
	tion disputes the terms of this	Agraph 2, section (b)(iv) of the Order, Macarthur Amended Statement of Reclamation and encloses 2, section (b)(iv) of the Order.
Macant	nur Corpor <mark>ation</mark>	
Ву:		Dated:
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FROOF OF CLASS DETAIL

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Case#

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c/o

Thomas Barrett

VP Finance & Eusines Development

8190 Tri-Fark Erive Grand D'ano, MI 48439

(810) 606-1777

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TROOF OF CLAIM DETAIL

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Case#

05-44867

Name of Creditor:

Mac Arthur Corporation

c/**o**

Thomas Earrett

VP Finance & Busines Development

3190 Tri-Fark Drive Grand Elanc, MI 48439

(810) 606-1777

2550 Delphi Mechatronic Systems

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3127 37	9571-530 55	7/18/2005	\$74.40
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3179 67	9571-5305 5	8/8/200 5	\$37.20
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secured claim, if any: \$	§ 567(%)(6).	n owed to a spouse, former spouse,
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C: cc#
                   15-44612
Model of Creditors - Mad Arthur Corporation
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                   Thomas Barrett
                   VP Finance & Busines Development
                   3190 Tri-Fark Drive
                   Grand Elano, MI 48439
                  (810) 606-1777
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Total

EXHIBIT "D"

Original Notice of Transfer (filed as Docket No. 7134)

Chapter 11

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re:

: Case No. 05-44481 (RDD)

Delphi Corporation, et al. : (Jointly Administered) :

Debtors

NOTICE OF TRANSFER OF RECLAMATION CLAIM AND CLAIM NOS. 11599, 11600 & 11601 PURSUANT TO FRBP RULE 3001(e)(2)

TO: MAC ARTHUR CORPORATION

("Assignor") 3190 Tri-Park Drive Grand Blanc, MI 48439-0010

As of February 21, 2007, Assignor's claims against Debtor in the principal amount of \$591,202.72 (the "Claim") have been transferred to the following Assignee:

JPMorgan Chase Bank, N.A.

270 Park Avenue New York, NY 10017

Attention: Neelima Veluvola Telephone: (212) 270-2150 Facsimile: (646) 792-3855

E-mail: neelima.veluvolu@ipmorgan.com

The Evidence of Transfer of Claims is attached as <u>Exhibit A</u> and the Assignee's payment instructions are attached as <u>Exhibit B</u>. The Preofs of Claim and Reclamation Letter are attached hereto as <u>Exhibit C</u>, No action is required if you do not object to the transfer of your claim. However, IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN <u>TWENTY (20) DAYS</u> OF THE DATE OF THIS NOTICE, YOU MUST FILE A WRITTEN OBJECTION TO THE TRANSFER:

Mailing Address:	Physical Address:
United States Bankruptcy Court Southern District of New York Attn: Northwest Airlines Claims Processing One Bowling Green Station, P.O. Box 5005 New York, New York 10274-5005	United States Bankruptcy Court Southern District of New York One Bowling Green New York, NY 10604

PLEASE SEND A COPY OF YOUR OBJECTION TO THE TRANSFEREE AT THE FOLLOWING ADDRESS:

JPMorgan Chase Bank, N.A. 270 Park Avenue

New York, NY 10017

Attention:

Neelima Veluvolu (212) 270-2150

Telephone: Facsimile:

(646) 792-3855

E-mail:

neelima.veluvolu@ipmorgan.com

WITH A COPY TO:

Kirkpatrick & Lockhart Preston Ellis Gates LLP 599 Lexington Avenue New York, NY 10022

Steven H. Epstein Attention: Telephone: (212) 536-4830 (212) 536-4001 Facsimile:

E-mail: sepstein@klgates.com

If you file an objection, a hearing will be scheduled. IF YOUR OBJECTION IS NOT TIMELY FILED, THE ASSIGNEE WILL BE SUBSTITUTED FOR THE ASSIGNOR ON THE BANKRUPTCY COURT RECORDS AS A CLAIMANT IN THIS PROCEEDING.

Dated: March 6, 2007

JPMORGAN CHASE BANK, N.A.

Name:

Title:

Andrew Opel **Authorized Signatory**

EXHIBIT A

Evidence Of Transfer Of Claim

05-44481-rdd Doc 11655 Filed 01/03/08 Entered 01/03/08 18:41:06 Main Document Pg 25 of 83

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK

х		
	:	Chapter 11
In re:	:	
	:	Case No. 05-44481 (RDD)
<u>Delphi Corporation</u> , :		
	:	(Jointly Administered)
Debtors	:	
X		

EVIDENCE OF TRANSFER OF CLAIM

Mac Arthur Corporation (the "Assignor"), for good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto JPMorgan Chase Bank, N.A., its respective successors and assigns ("Assignee") all rights, title and interest in and to the general unsecured claims of Assignor in the principal amount of \$591,202,72 plus all interest, fees and other amounts related thereto (the "Claim") against Delphi Corporation et al. (the "Debtors") whose Chapter 11 bankruptcy case is pending in the United States Bankruptcy Court. Southern District of New York, or any other court with jurisdiction over the bankruptcy proceedings ("Bankruptcy Court"), Case No. 05-44481 (RDD) (Jointly Administered).

The claim transferred hereby constitutes the claim described in the true copy of the Proof of Claim dated June 23, 2006, which is attached hereto as Exhibit A. Assignor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this Assignment of Claim as an unconditional assignment and the Assignee herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Assignee.

05-44481-rdd Doc 11655 Filed 01/03/08 Entered 01/03/08 18:41:06 Main Document

SENT BY: MAG ARTHUR CORPORATION;

Pg 26 of 83 810 694 7964; FEB-22-07 6:24PV;

FAGE 2/3

IN WITNESS WHEREOF, dated the 21 day of February, 2007.

JPMORGAN CHASE BANK, N.A., 45 Assignee

By: Name: Title:

Accepted and agreed to as of this 21 date of February, 2007

Mac Arthur Corporation as Assignor

Name: Thomas F. Barrett

Title: VP Finance & Business Development

05-44481-rdd Doc 11655 Filed 01/03/08 Entered 01/03/08 18:41:06 Main Document Pg 27 of 83

IN WITNESS WHEREOF, dated the 21 day of February, 2007.

	JPMORGAN CHASE BANK, N.A., as Assignee	
	By: Name: Andrew Opel Title: Authorized Conston	
	Aumenzee no elve	
Accepted and agreed to as of this 21 date of		
February, 2007		
Mac Arthur Corporation as Assignor		
By:		
Name:Title:		

EXHIBIT B

Assignce's Payment Instructions

Assignee's Payment Instructions

Wire:

Name of Bank: JPMorgan Chase Bank, N.A.

Routing Transit/ABA number: 021000021

Name of Account: SPS High Yield Loan Trading

Account Number: 544-7-94742

EXHIBIT C

Proofs of Claim and Reclamation Letter

DELPHI

June 23, 2006

Dennis M. Haley
Macarthur Corporation
Winegarden, Lindholme & Robertson, P.L.C
G-9460 S. Saginaw Street Suite A
Grand Blanc, M1 48439

Re: Delphi Corporation, Case No. 05-44481 (RDD)

Dear Dennis M. Haley:

On November 4, 2005, the United States Bankruptcy Court for the Southern District of New York, entered an amended final order establishing certain procedures for the resolution of reclamation claims (the "Amended Final Order") and on January 5, 2006, the Bankruptcy Court entered an order extending the deadline to send statements of reclamation to all reclamation claimants (the "Extension Order" and together with the Amended Final Order, collectively the "Order") in the chapter 11 reorganization proceedings of Delphi Corporation and certain of its subsidiaries and affiliates (collectively, "Delphi" or the "Debtors").

The Order requires the Debtors to tender a "Statement of Reclamation" in response to each Reclamation Demand that the Debtors have received. On February 21, 2006, the Debtors' sent their Statement of Reclamation with respect to the Reclamation Demand(s) submitted by Macarthur Corporation (the "Demand"). We have identified your Demand as Reclamation Claim No. 779. This letter, together with the enclosures, constitute the Debtors' Amended Statement of Reclamation with respect to Claim No. 779 and supersedes the Statement of Reclamation sent on February 21, 2006.

The Debtors have reviewed the Demand, reconciled the Demand with their books and records, and after sending the Statement of Reclamation to you on February 21, 2006, have discussed a medification to the reconciliation with you. Based upon this review and reconciliation, the Debtors have summarized, in the enclosed reclamation analysis, certain invoice, shipment, and related detail concerning the Demand. In accordance with paragraph 2, section (b)(ii) of the Order, the analysis sets forth the extent and basis upon which the Debtors believe that the Demand may or may not be legally valid (subject to assertion of certain defenses as indicated below, which if asserted, could result in the reduction or discllowance of the reclamation claim) (the "Reconciled Reclamation Claim") by indicating whether the Demand was received within the periods afforded by law; whether goods subject to the Demand have been paid for; and whether there are other deductions or disputes asserted by the Debtors.

Macarthur Cerporation June 23, 1006 Page 2

Reconciled Amount \$154,170.00

Pased on the foregoing, the Debtors have identified in the attached analysis a petential reclamation claim amount that the Debtors propose as valid, subject to assent an of the reserved defenses listed below. Specifically, the Debtors assert that the valid amount of the Recordiled Reclamation Claim is no greater than \$154,170.00 but subject to reduction or disallowance by the defenses listed below (the "Reconciled Amount"). If ultimately allowed following the resolution of the defenses set forth below, the allowed amount of your reclamation claim will be deemed an administrative expense claim in these chapter 11 cases. Moreover, your claim, even after allowance, if ever, may be reduced by any payments or credits you receive from the Debtors on account of the goods that are the subject of the Demand.

This proposal, including all material enclosed herewith, is being sent to you in the context of settlement discussions and therefore is not admissible in any court proceeding regarding the Demand. In addition, in accordance with paragraph 2, section (b)(ii) of the Order, the Debtors reserve their right to seek, at any time and notwithstanding your agreement to the Reconciled Amount, a judicial determination that the following reserved defenses to the Demand are valid (the "Reserved Defenses"), and your acknowledgment of the Reconciled Amount constitutes your agreement that the Reconciled Amount may be reduced or disallowed in accordance with any judicial determination concerning these Reserved Defenses:

- (i) The Debters do not concede that they were insolvent on the date they received the goods or, even assuming the Debters were insolvent, you knew of the Debters' financial condition before the Debters received the goods.
- (ii) The goods and/or the proceeds from the sale of the goods are or were subject to a valid security interest.
- (iii) You are not a proper party to make the Demand.
- (iv) The Debtors have already paid for or returned some or all of the goods, or intend to satisfy all or a portion of the Demand in cash or by returning goods.
- (v) You, or any of your subsidiaries or affiliates, have waived your right to any reclamation claim or waived your right to assert the Demand.

The Debtors reserve all their rights and remedies, in law and in equity, to collect or pulsee all propetition credits outstanding, including, without limitation, to receil such amounts against the allowed amount, if any, of your rec'amation claim.

Macerthur Corporation June 23, 2006 Page 3

Reconciled Amount \$154,170.00

(vi) You, or any of your subsidiaries or affiliates, have been paid on account of your reclamation claim pursuant to an unrelated order of the Bankruptcy Court and/or you have otherwise waived your right to any reclamation claim in connection therewith.

The Debtors may seek a determination of any of the foregoing Reserved Defenses it any time. Moreover, the Official Committee of Unsecured Creditors (the "Creditors Committee") reserves its right to raise any of the Reserved Defenses prior to the final clawance of your reclamation claim. If the Debtors seek such a judicial determination or the Creditors' Committee raises a Reserved Defense, you will be entitled to raise any rights asserted in the Demand in connection with the determination.

If you agree with the Reconciled Amount and the other terms of this Amended Statement of Reclamation, please sign this Statement where indicated and return it to the persons identified immediately below. Your response, including the timing of your response, is governed by the terms of the Order. If you disagree with this Amended Statement of Reclamation, you must sign this Statement where indicated and return it to the persons identified immediately below and you must also provide the Information required by paragraph 2, section (b)(iv) of the Order by the Reconciliation Deadline. You must send a signed Statement of Reclamation to the following:

Christina Cattell
Re: Delphi Reclamations
Mail Code # 483-400-216
5725 Delphi Drive
Troy, MI 48098
Fax: 248-813-2499

- with copies to -

Joseph N. Wharton Re: Delphi Reclamations Skadden, Arps, Slate, Meagher & Flom LLP 333 West Wacker Drive, Suite 2100 Chicago, IL 60606 Fax: 312-407-0411

In accordance with the Order, your failure to return a signed copy of this Amended Statement of Reclamation or your failure to indicate assent or dissent on a copy of this Statement may be deemed an acceptance of the proposal set forth in this Statement.

Nothing in this proposal is intended, nor shall be construed, as a waiver of any of the Debtors' rights with respect to any reclamation claim or demand. In addition, nothing bounds shall proclude or otherwise projudice any of the Debtors' rights to contest or raise any defense or counterclaim in law or in equity, to any reclamation claim or other

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Macarthur Corporation June 23, 2006 Page 4

Reconciled Amount \$154,170.00

demand for rec's nation. I torcover, nothing herein shall waive, impair or affect the rights and defenses, if any, of any parties in interest with regard to your Reclamation Claim.

If you have any questions, please send them via small to reclamations ddelphi.com or call 248-813-2581.

Very truly yours,

/s/ Christina J. Cattell

Enclosures cc: John D. Sheehan

05-44481-rdd Doc 11655 Filed 01/03/08 Entered 01/03/08 18:41:06 Main Document Pg 35 of 83

Macorthur Corporation June 23, 2006 Page 5

Reconciled Amount \$154,170.00

	. <u>A</u>	GREEMENT
Cerr	In accompance with purps creation agrees to the terms of this /	raph 2, section (b)(iii) of the Order, Macarthur Amended Statement of Reclamation.
	arthur Corporation	
Ву:	Marie I front	Dated: 6-27-06
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	(print or type title)	Revelopment
	DISA	GREEMENT
Cerps the in	In recordince with peregr tration disputes the terms of this Ar formation required by paragraph 2,	raph 2, section (b)(iv) of the Order, Macarthur mended Statement of Reclamation and encloses section (b)(iv) of the Order.
Maca	rthur Corporation	
Ву:	(Signature)	Dated:
	(print or type nam e)	
	(print or type (title)	

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Account or other number by which creditor identifies debton See Atached Detail	Check here replaces if this claim a previously filed claim, dated:			
1. Basis for Claim Social Services Ferfermed Customer Claim Taxes Meney Loaned Perronal Injury Cother	Refirec benefits as defined in 11 U.S.C. § 1114(a) Weges, salaries, and compensation (fill out below) Last four digits of SS #: Unpaid compensation for services performed from			
2. Date debt was incurred: 01/28/03-10/07/05 3. If court judgment, date obtained:				
4. Total Amount of Clubia se Time Cree Filed: \$\(\frac{2.72}{\text{Conserved}}\) \(\frac{1}{\text{Conserved}}\) If all or part of your claim is secured or entitled to priority, they come \(\frac{1}{\text{Check this box if claim includes interest or other charges in additional charges.}\)) (secur ed) (pricri: .plete Item 5 or 7 below.	,,,,,,,,,		
5. Secured Claim. Check this box if your claim is secured by collected (including a right of secoff). Brief Description of Colleteral: Real Estate LI Motor Vehicle Other. Value of Collateral: Amount of amenage and other charges at time case filed included in secured claim, if any: 6. Unsecured No aprincity Claim 5 432, 705.04 Cleck this box if a there is no so library or lier securing your claim, or by your in a secured of each of the property securing it, or if c) none or city you of your calm is crafted to pricarty.	7. Unsecured Priority Claim. Check this box if you have an unsecured priority claim Amount entitled to priority \$ Specify the priority of the claim: Wages, salaries, or commissions (up to \$10,000),* carned within 180 days before filing of the bankruptcy petition or consistion of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 307(a)(6). Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). Taxes or penelties owed to governmental units-11 U.S.C. § 507(a)(8). Culier - Specify applicable paragraph of 11 U.S.C. § 507(a)(). **Taxes are subject to adjustment on 4/1/107 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 18 Colay limits apply to cases filed on exafter \$10.005. Prib. L. 109-8.			
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Tith & of Doktor: Delphi Automotive Systems LLC

Case#

05-44840

Name of Creditor: Mac Arthur Corporation

c/o

Thomas Earrett

VP Finance & Busines Development

3190 Tri-Park Drive Grand Elanc, MI 48439

(810) €06-1777

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less; payment received \$850,000.00 less; admir strative claim for Reclamation \$154,170.00 Total Unsecured Claim \$432,705.04

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(610) 666-1777

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31935 3	9871-83 085	8/9/200 5	\$74.40
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Surrect Felter:

Triphi Diesel Systems Corporation 18-44612

Case#

Heme of Creditor:

Mac Arthur Corporation

c/o

Thomas Barrett

NP Finance & Busines Development

8190 Tri-Fark Drive Grand Bland, MI 48439

(810) 606-1777

2638 Delphi Diesel Systems

	,	C. C. L. L. CO.	
involce#	P.O.	Date	Amount
3107 54	£5000639 9	8/10/2005	
321344	££000639 9	9/8/2005	\$187.50
324 862	£5000636 9	9/12/2005	\$412.50
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316791	£50006399	9/30/2005	\$862.50
		812412669	<u> </u>
			\$2,700.00

Total

EXHIBIT "D"

Original Notice of Transfer (filed as Docket No. 11613)

UNITED S	STATES I	BANKRU	PTCY	COURT
SOUTHE	RN DISTI	RICT OF	NEW	YORK

: Chapter 11

In re: : Case No. 05-44481 (RDD)

Delphi Corporation, et al. : (Jointly Administered)

Debtors :

AMENDED NOTICE OF TRANSFER OF RECLAMATION CLAIM AND CLAIM NOS. 11599, 11600 & 11601 PURSUANT TO FRBP RULE 3001(e)(2) (Amends Docket No. 7134)

TO: MAC ARTHUR COPORATION

("Assignor") 3190 Tri-Park Drive Grand Blanc, MI 48439-0010

As of February 21, 2007, the following claims of Assignor in the aggregate principal amount \$590,602.72 (the "Claim") have been transferred to the Assignee listed below:

- 1) Proof of Claim No. 11599 (Delphi Automotive Systems, LLC), in the principal amount of \$432,705.04, (including a reclamation claim in the amount of \$154,170.00);
- 2) Proof of Claim No. 11600 (Delphi Diesel Systems Corporation), in the reconciled principal amount of \$2,100.00; and
- 3) Proof of Claim No. 11601 (Delphi Mechatronic Systems, Inc.), in the principal amount of \$1,627.68

Assignee:

JPMORGAN CHASE BANK, N.A. 4 New York Plaza, Floor 16 New York, NY 10004

Attention: Neelima Veluvolu Telephone: (212) 623-1979 Facsimile: (646) 792-3855

E-mail: <u>neelima.veluvolu@jpmorgan.com</u>

The Evidence of Transfer of Claim is attached as <u>Exhibit A</u>. Assignee's payment instructions are attached as <u>Exhibit B</u>. The Proofs of Claim and Reclamation Letter are attached hereto as <u>Exhibit C</u>. The original Notice of Transfer (filed as Docket No. 7134) is attached as <u>Exhibit "D"</u>.

No action is required <u>if you do not object</u> to the transfer of your claim. However, IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN <u>TWENTY (20) DAYS</u> OF THE DATE OF THIS NOTICE, YOU MUST FILE A WRITTEN OBJECTION TO THE TRANSFER:

Mailing Address:	Physical Address:
United States Bankruptcy Court Southern District of New York Delphi Corporation Claim Docketing Center One Bowling Green Station, P.O. Box 5058 New York, New York 10274-5058	United States Bankruptcy Court Southern District of New York One Bowling Green New York, NY 10004

PLEASE SEND A COPY OF YOUR OBJECTION TO THE TRANSFEREE AT THE FOLLOWING ADDRESS:

JPMorgan Chase Bank, N.A. 4 New York Plaza, Floor 16 New York, NY 10004

Attention: Neelima Veluvolu Telephone: (212) 623-1979

Facsimile: (646) 792-3855

E-mail: <u>neelima.veluvolu@jpmorgan.com</u>

WITH A COPY TO:

Kirkpatrick & Lockhart Preston Ellis Gates LLP 599 Lexington Avenue New York, NY 10022

Attention: Steven H. Epstein Telephone: (212) 536-4830 Facsimile: (212) 536-4001

E-mail: sepstein@klgates.com

If you file an objection, a hearing will be scheduled. IF YOUR OBJECTION IS NOT TIMELY FILED, THE ASSIGNEE WILL BE SUBSTITUTED FOR THE ASSIGNOR ON THE BANKRUPTCY COURT RECORDS AS A CLAIMANT IN THIS PROCEEDING.

Dated: December 2007

JEMORGAN CHASE BANK, N.A.

Name:

Stephanie Skowronski Authorized Signatory

EXHIBIT A

Evidence Of Transfer Of Claim

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK

	х	
	:	Chapter 11
In re:	:	
	:	Case No. 05-44481 (RDD)
Delphi Corporation, :		
	:	(Jointly Administered)
Debtors	:	
	X	

EVIDENCE OF TRANSFER OF CLAIM

Mac Arthur Corporation (the "Assignor"), for good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto JPMorgan Chase Bank, N.A., its respective successors and assigns ("Assignee") all rights, title and interest in and to the general unsecured claims of Assignor in the principal amount of \$591,202.72 plus all interest, fees and other amounts related thereto (the "Claim") against Delphi Corporation et al. (the "Debtors") whose Chapter 11 bankruptcy case is pending in the United States Bankruptcy Court. Southern District of New York, or any other court with jurisdiction over the bankruptcy proceedings ("Bankruptcy Court"). Case No. 05-44481 (RDD) (Jointly Administered).

The claim transferred hereby constitutes the claim described in the true copy of the Proof of Claim dated June 23, 2006, which is attached hereto as Exhibit A. Assignor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this Assignment of Claim as an unconditional assignment and the Assignee herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Assignee.

05-44481-rdd Doc 11655 Filed 01/03/08 Entered 01/03/08 18:41:06 Main Document Pg 48 of 83

SENT BY: MAC ARTHUR CORPORATION;

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IN WITNESS WHEREOF, dated the 21 day of February, 2007.

JPMORGAN CHASE BANK, N.A., as Assignee

Ву:_ Name: litte:_

Accepted and agreed to as of this 21 date of February, 2007

Mac Arthur Corporation as Assignor

Name: Thomas F. Barrett This: VP Finance & Business Development

4 1 3 . 508

IN WITNESS WHEREOF, dated the 21 day of February, 2007.

Andrew Opel Jornalized Signatory
comorized Signetory

Accepted and agreed to as of this 21 date of February, 2007

Mac Arthur Corporation as Assignor

EXHIBIT B

Assignee's Payment and Delivery Instructions

Wire:

Name of Bank:

JPMorgan Chase Bank New York, N.A.

Routing Transit/ABA number:

021000021

Name of Account:

SPS High Yield Loan Trading

Account Number:

544-7-94742

EXHIBIT C

Proofs of Claim and Reclamation Letter

June 23, 2006

Dennis M. Haley Macarthur Corporation Winegarden, Lindholme & Robertson, P.L.C G-9460 S. Saginaw Street Suite A Grand Blanc, MI 48439

Re: Delphi Corporation, Case No. 05-44481 (RDD)

Dear Dennis M. Haley:

On November 4, 2005, the United States Bankruptcy Court for the Southern District of New York, entered an amended final order establishing certain procedures for the resolution of reclamation claims (the "Amended Final Order") and on January 5, 2006, the Bankruptcy Court entered an order extending the deadline to send statements of reclamation to all reclamation claimants (the "Extension Order" and together with the Amended Final Order, collectively the "Order") in the chapter 11 reorganization proceedings of Delphi Corporation and certain of its subsidiaries and affiliates (collectively, "Delphi" or the "Debtors").

The Order requires the Debtors to tender a "Statement of Reclamation" in response to each Reclamation Demand that the Debtors have received. On February 21, 2006, the Debtors' sent their Statement of Reclamation with respect to the Reclamation Demand(s) submitted by Macarthur Corporation (the "Demand"). We have identified your Demand as Reclamation Claim No. 779. This letter, together with the enclosures, constitute the Debtors' Amended Statement of Reclamation with respect to Claim No. 779 and supersedes the Statement of Reclamation sent on February 21, 2006.

The Debtors have reviewed the Demand, reconciled the Demand with their books and records, and after sending the Statement of Reclamation to you on February 21, 2006, have discussed a modification to the reconciliation with you. Based upon this review and reconciliation, the Debtors have summarized, in the enclosed reclamation analysis, certain invoice, shipment, and related detail concerning the Demand. In accordance with paragraph 2, section (b)(ii) of the Order, the analysis sets forth the extent and basis upon which the Debtors believe that the Demand may or may not be legally valid (subject to assertion of certain defenses as indicated below, which if asserted, could result in the reduction or disallowance of the reclamation claim) (the "Reconciled Reclamation Claim") by indicating whether the Demand was received within the periods allowed by laws whether goods subject to the Demand have been paid for; and whether there are other deductions or disputes asserted by the Debtors.

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Macarthur Corporation June 23, 2006 Page 2

Reconciled Amoun \$154,170.00

Dised on the foregoing, the Debtors have identified in the attached analysis a potential regionation claim amount that the Debtors propose as valid, subject to assertion. The reserved defenses listed below. Specifically, the Debtors assert that the valid amount with Reconciled Reclamation Claim is no greater than \$154,170.00 but subject to reduction or disalled ance by the defenses listed below (the "Reconciled Amount"). If stimutely allowed following the resolution of the defenses set forth below, the allowed amount of your reclamation claim will be deemed an administrative expense claim in these chapter 11 cases. Moreover, your claim, even after allowance, if ever, may be reduced by any payments or credits you receive from the Debtors on account of the goods that are the subject of the Demand.

This proposal, including all material enclosed herewith, is being sent to you in the context of sentement discussions and therefore is not admissible in any court proceeding regarding the Demend. In addition, in accordance with paragraph 2, section (b)(ii) of the Order, the Debtors reserve their right to seek, at any time and notwinkstanding your agreement to the Reconciled Amount, a judicial determination that the following reserved defenses to the Demand are valid (the "Reserved Defenses"), and your rehnewledgment of the Reconciled Amount constitutes your agreement that the Reconciled Amount may be reduced or disallowed in accordance with any judicial determination concerning these Reserved Defenses:

- (i) The Debtors do not concede that they were insolvent on the date they received the goods or, even assuming the Debtors were insolvent, you knew of the Debtors' financial condition before the Debtors received the goods.
- (ii) The goods and/or the proceeds from the sale of the goods are or were subject to a valid security interest.
- (iii) You are not a proper party to make the Demand.
- (iv) The Debtors have already paid for or returned some or all of the goods, or intend to satisfy all or a portion of the Demand in cash or by returning goods.
- (v) You, or any of your subsidiaries or affiliates, have waived your right to any reclamation claim or waived your right to assert the Demand.

The Debtors reserve all their rights and remedies, in law and in equity, to collect or pursue all proportion eredits outstanding, including, without limitation, to read such amounts against the allowed amount, if any, of your reclamation claim.

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Meetathur Corperation June 23, 2006 Page 3

Reconciled Amount \$154,170.00

(vi) You, or any of your subsidiaries or affiliates, have been paid on account of jour reclamation claim pursuant to an unrelated order of the Bankroptey Court and/or you have otherwise waived your right to any reclamation claim in connection therewith.

The Debtors may seek a determination of any of the foregoing Reserved District any time. Moreover, the Official Committee of Unsecured Creditors (the Could be Committee") reserves its right to raise any of the Reserved Defenses prior to a Circle of Your reclamation claim. If the Debtors seek such a judicial determination or the Creditors' Committee raises a Reserved Defense, you will be entitled to take any rights asserted in the Demand in connection with the determination.

If you agree with the Reconciled Amount and the other terms of this a mended Statement of Reclamation, please sign this Statement where indicated and return it to the persons identified immediately below. Your response, including the thrib go fix or response, is governed by the terms of the Order. If you disagree with this a tended Statement of Reclamation, you must sign this Statement where indicated and to mit to the persons identified immediately below and you must also provide the formation required by paragraph 2, section (b)(iv) of the Order by the Reconciliation Disadine. You must send a signed Statement of Reclamation to the following:

Christina Cattell Re: Delphi Reclamations Mail Code # 483-400-216 5725 Delphi Drive Troy. MI 48098 Fax: 248-813-2499

- with copies to -

Joseph N. Wharton Re: Delphi Reclamations Skadden, Arps, Slate, Meagher & Flom LLP 333 West Wacker Drive, Suite 2100 Chicago, IL 60606 Fax: 312-407-0411

In accordance with the Order, your failure to return a signed copy of this A movied Statement of Reclamation or your failure to indicate assent or dissent on a copy of this State ment may be deemed an acceptance of the proposal set forth in this Statement.

Nothing in this proposal is intended, nor shall be construed, as a waiver of many effice Debtors' rights with respect to any reclamation claim or demand. In addition, while given in shall preclude or otherwise projectice any of the Debtors' rights to contest tracks any defense or counterclaim in law or in equity, to any reclamation claim or other

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Macaribur Corporation June 23, 2006 Page 4

Reconciled Amount \$154,170.00

Counted for reclamation. It recover, nothing herein shall waive, impair or a free the rights and dedentes, if any, of any parties in interest with regard to your Reclamation Claim.

If you have any questions, please send them via email to reclamations & delphi.com or call 248-813-2581.

Very truly yours,

/s/ Christina J. Cattell

Enclosures cc: John D. Shechan

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Macarthur Corporation June 23, 2406 Page 5

Reconciled Amount \$154,170.00

In second, one with purgraph 2, section (b)(iii) of the Order. Macarthus Corporation agrees to the terms of this Amended Statement of Reclamation. Macarthus Corporation By: Dated: Detect of Proceed Topsint or type name) DISAGREEMENT Les sected nee with purgraph 2, section (b)(iv) of the Order. Macarthus are inclined in Corporation of Reclamation and enclose the information of accided by paragraph 2, section (b)(iv) of the Order. Macarthus Corporation By: Dated: Option or type name) Option or type name)		A	<u> </u>
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EXHIBIT "D"

Original Notice of Transfer (filed as Docket No. 7134)

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

.

Chapter 11

In re:

Case No. 05-44481 (RDD)

Delphi Corporation, et al.

(Jointly Administered)

Debtors

NOTICE OF TRANSFER OF RECLAMATION CLAIM AND CLAIM NOS. 11599, 11600 & 11601 PURSUANT TO FRBP RULE 3001(e)(2)

TO: MAC ARTHUR CORPORATION

("Assignor")
3190 Tri-Park Drive

Grand Blanc, MI 48439-0010

As of February 21, 2007, Assignor's claims against Debter in the principal amount of \$591,202,72 (the "Claim") have been transferred to the following Assignee:

JPMorgan Chase Bank, N.A. 270 Park Avenue

New York, NY 10017

Attention: Neelima Veluvolu
Telephone: (212) 270-2150

Facsimile: (646) 792-3855

E-mail: neelima.veluvolu@ipmorgan.com

The Evidence of Transfer of Claims is attached as Exhibit A and the Assignee's payment instructions are attached as Exhibit B. The Proofs of Claim and Reclamation Letter are attached hereto as Exhibit C. No action is required if you do not object to the transfer of your claim. However, IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN TWENTY (20) DAYS OF THE DATE OF THIS NOTICE, YOU MUST FILE A WRITTEN OBJECTION TO THE TRANSFER:

Mailing Address:	Physical Address:
United States Bankruptcy Court Southern District of New York Attn: Northwest Airlines Claims Processing One Bowling Green Station, P.O. Box 5005 New York, New York 10274-5005	United States Bankruptcy Court Southern District of New York One Bowling Green New York, NY 10604

PLEASE SEND A COPY OF YOUR OBJECTION TO THE TRANSFEREE AT THE FOLLOWING ADDRESS:

JPMorgan Chase Bank, N.A. 270 Park Avenue New York, NY 10017

Attention:

Neclima Veluvolu

Telephone: (212) 270-2150

Facsimile:

(646) 792-3855

E-mail:

neelima.veluvolu@ipmorgan.com

WITH A COPY TO:

Kirkpatrick & Lockhart Preston Ellis Gates LLP 599 Lexington Avenue

New York, NY 10022

Attention:

Steven H. Epstein

Telephone: (212) 536-4830

Facsimile: (212) 536-4001

E-mail:

sepstein@klgates.com

If you file an objection, a hearing will be scheduled. IF YOUR OBJECTION IS NOT TIMELY FILED, THE ASSIGNEE WILL BE SUBSTITUTED FOR THE ASSIGNOR ON THE BANKRUPTCY COURT RECORDS AS A CLAIMANT IN THIS PROCEEDING.

Dated: March 6, 2007

JPMORGAN CHASE BANK, N.A.

Name:

Title:

Andrew Opel **Authorized Signatory**

EXHIBIT A

Evidence Of Transfer Of Claim

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK

x		
	;	Chapter 11
In re:	:	
	:	Case No. 05-44481 (RDD)
<u>Delphi Corporation</u> , :		
	:	(Jointly Administered)
Debtors	:	

EVIDENCE OF TRANSFER OF CLAIM

Mac Arthur Corporation (the "Assignor"), for good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto JPMorgan Chase Bank, N.A., its respective successors and assigns ("Assignee") all rights, title and interest in and to the general unsecured claims of Assignor in the principal amount of \$591,202,72 plus all interest, fees and other amounts related thereto (the "Claim") against Delphi Corporation et al. (the "Debtors") whose Chapter 11 bankruptcy case is pending in the United States Bankruptcy Court. Southern District of New York, or any other court with jurisdiction over the bankruptcy proceedings ("Bankruptcy Court"), Case No. 05-44481 (RDD) (Jointly Administered).

The claim transferred hereby constitutes the claim described in the true copy of the Proof of Claim dated June 23, 2006, which is attached hereto as Exhibit A. Assignor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this Assignment of Claim as an unconditional assignment and the Assignee herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Assignee.

05-44481-rdd Doc 11655 Filed 01/03/08 Entered 01/03/08 18:41:06 Main Document Pg 68 of 83

SENT BY: MAD ARTHUR CORPORATION;

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IN WITNESS WIUREOF, Javed the 21 day of February, 2007.

JPMORGAN CHASE BANK, N.A., us Assignee

By: Litte:_

Accepted and agreed to as of this 21 date of February, 2007

Mac Arthur Corporation as Assignor

Name: Thomas F. Barrett Title: VP Finance & Business Development

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	JPMORGA	AN CHASE BANK, N.A.
	Ву:	
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EXHIBIT B

Assignce's Payment Instructions

Assignce's Payment Instructions

Wire: Name of Bank: JPMorgan Chase Bank, N.A.

Routing Transit/ABA number: 021000021

SPS High Yield Loan Trading Name of Account:

544-7-94742 Account Number:

EXHIBIT C

Proofs of Claim and Reclamation Letter

DELPHI

June 23, 2006

Dennis M. Haley Macarthur Corporation Winegarden, Lindholme & Robertson, P.L.C G-9460 S. Saginaw Street Suite A Grand Blanc, MI 48439

Re: Delphi Corporation, Case No. 05-44481 (RDD)

Dear Dennis M. Haley:

On November 4, 2005, the United States Bankruptcy Court for the Southern District of New York, entered an amended final order establishing certain procedures for the resolution of reclamation claims (the "Amended Final Order") and on January 5, 2006, the Bankruptcy Court entered an order extending the deadline to send statements of reclamation to all reclamation claimants (the "Extension Order" and together with the Amended Final Order, collectively the "Order") in the chapter 11 reorganization proceedings of Delphi Corporation and certain of its subsidiaries and affiliates (collectively, "Delphi" or the "Debtors").

The Order requires the Debtors to tender a "Statement of Reclamation" in response to each Reclamation Demand that the Debtors have received. On February 21, 2006, the Debtors' sent their Statement of Reclamation with respect to the Reclamation Demand(s) submitted by Macarthur Corporation (the "Demand"). We have identified your Demand as Reclamation Claim No. 779. This letter, together with the enclosures, constitute the Debtors' Amended Statement of Reclamation with respect to Claim No. 779 and supersedes the Statement of Reclamation sent on February 21, 2006.

The Debtors have reviewed the Demand, reconciled the Demand with their books and records, and after sending the Statement of Reclamation to you on Tebruary 21, 2006, have discussed a modification to the reconciliation with you. Based upon this review and reconciliation, the Debtors have summarized, in the enclosed reclamation analysis, certain invoice, shipment, and related detail concerning the Demand. In accordance with paragraph 2, section (b)(ii) of the Order, the analysis sets forth the extent and basis upon which the Debtors believe that the Demand may or may not be legally ralid (subject to assertion of certain defenses as indicated below, which if asserted, estudy result in the reduction or disallowance of the reclamation claim) (the "Reconciled 2celamation Claim") by incleating whether the Demand was received within the periods allowed by law; whether goods subject to the Demand have been paid for; and whether there are other deductions or disputes asserted by the Debtors.

Macarthur Corporation June 23, 1006 Page 2

Reconciled Amount \$154,170.00

Dased on the foregoing, the Debtors have identified in the attached analysis a potential rec's motion claim amount that the Debtors propose as valid, subject to assertion of the reserved defenses listed below. Specifically, the Debtors assert that the valid amount of the Recordiced Reclamation Claim is no greater than \$154,170.00 but subject to reduction or disallowance by the defenses listed below (the "Reconciled Amount"). If ultimately allowed following the resolution of the defenses set forth below, the allowed amount of your reclamation claim will be deemed an administrative expense claim in these chapter 11 cases. Moreover, your claim, even after allowance, if ever, may be reduced by any payments or credits you receive from the Debtors on account of the goods that are the subject of the Demand. I

This proposal, including all material enclosed herewith, is being sent to you in the context of settlement discussions and therefore is not admissible in any court proceeding regarding the Demand. In addition, in accordance with paragraph 2, section (b)(ii) of the Order, the Debtors reserve their right to seek, at any time and notwithstanding your agreement to the Reconciled Amount, a judicial determination that the following reserved defenses to the Demand are valid (the "Reserved Defenses"), and your reknewledgment of the Reconciled Amount constitutes your agreement that the Reconciled Amount may be reduced or disallowed in accordance with any judicial determination concerning these Reserved Defenses:

- (i) The Debtors do not concede that they were insolvent on the date they received the goods or, even assuming the Debtors were insolvent, you knew of the Debtors' financial condition before the Debtors received the goods.
- (ii) The goods and/or the proceeds from the sale of the goods are or were subject to a valid security interest.
- (iii) You are not a proper party to make the Demand.
- (iv) The Debtors have already paid for or returned some or all of the goods, or intend to satisfy all or a portion of the Demand in cash or by returning goods.
- (v) You, or any of your subsidiaries or affiliates, have waived your right to any reclamation claim or waived your right to assert the Demand.

The Dichtors reserve all their rights and remedies, in law and in equity, to collect surpressed all proposition credits outstanding, including, without limitation, to recent extents against the allowed amount, if any, of your reclamation claim.

Macarthur Corporation June 23, 2006 Page 3

Reconciled Amount \$154,170.00

(vi) You, or any of your subsidiaries or affiliates, have been paid on account of your reclamation claim pursuant to an unrelated order of the Bankruptey Court and/or you have otherwise waived your right to any reclamation claim in connection therewith.

The Debtors may seek a determination of any of the foregoing Reserved Defenses it any time. Moreover, the Official Committee of Unsecured Creditors (the "Creditors Committee") reserves its right to raise any of the Reserved Defenses prior to the final. Towance of your reclamation claim. If the Debtors seek such a judicial determination or the Creditors' Committee raises a Reserved Defense, you will be entitled to raise any rights asserted in the Demand in connection with the determination.

If you agree with the Reconciled Amount and the other terms of this Amended Statement of Reclamation, please sign this Statement where indicated and return it to the persons identified immediately below. Your response, including the timing of your response, is governed by the terms of the Order. If you disagree with this Amended Statement of Reclamation, you must sign this Statement where indicated and return it to the persons identified immediately below and you must also provide the information required by paragraph 2, section (b)(iv) of the Order by the Reconciliation Deadline. You must send a signed Statement of Reclamation to the following:

Christina Cattell
Re: Delphi Reclamations
Mail Code # 483-400-216
5725 Delphi Drive
Troy. MI 48098
Fax: 248-813-2499

- with copies to -

Joseph N. Wharton Re: Delphi Reclamations Skadden, Arps, Slate, Meagher & Flom LLP 333 West Wacker Drive, Suite 2100 Chicago, IL 60606 Fax: 312-407-0411

In accordance with the Order, your failure to return a signed copy of this Amended Statement of Reclamation or your failure to indicate assent or dissent on a copy of this Statement may be deemed an acceptance of the proposal set forth in this Statement.

Nothing in this proposal is intended, nor shall be construed, as a waiver of any child Dibrars' lights with respect to any reclamation claim or demand. In addition, withing he the shall preclude or otherwise projudice any of the Debtors' rights to contest arratio any defense or counterclaim in law or in equity, to any reclamation claim or other

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Macarthur Corporation June 23, 2006 Page 4

Reconciled Amount \$154,170.00

demand for recian ation. Marcover, nothing herein shall waive, impair or affect the sights and defenses, if any, of any parties in interest with regard to your Reclamation Claim.

If you have any questions, please send them via small to reclamations @dolphi.com or call 248-813-2581.

Very truly yours,

/s/ Christina J. Cattell

Enclosures ce: John D. Sheehan

05-44481-rdd Doc 11655 Filed 01/03/08 Entered 01/03/08 18:41:06 Main Document Pg 77 of 83

Macarthur Corporation June 23, 2006 Page 5

Reconciled Amount \$154,170.00

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Case#

CE-4-E40

Name of Creditor: Mac Arthur Corporation

c/o

Thomas Barrett

VP Finance & Busines Development

3190 Tri-Park Drive Grand Elanc, MI 48439

(510) E06-1777

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See a red Chim. Check the See if your close is seemed by collimeral (including a right of scioff). Prief Description of Cellateral: The first that	7. Unsecured Priority Claim. Check this box if you have an unsecund Amount entitled to priority Specify the priority of the claim: Whyps, staries, or commissions of the bankrup debtors filing of the bankrup debtor's business, whichever is care.	(up to \$10,000),* earned within 180
Value of Celleteralt 5	Contributions to an employee ben Up to \$2,025" of deposits toward	purchase, lease, or rental of
Amount of property and other charges at time case filed included in second claim, of any.	\$ 507(a)(6). Aliancely, maintenance, or suppor	family, or household use - 11 U.S.C.
6. Vi secored No primity Claim 5 1427, 48	or child - 11 U.S.C. § 567(a)(7).	mental units-11 U.S.C. § 507(a)(8).
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FROOF OF OLD INTELTAIL

Name of Delitors

De'phi Mechatronic Systems, Ind.

Case#

05-44867

Name of Creditors

Mac Arthur Corporation

c/o

Thomas Earrett

VP Finance & Busines Development

3190 Tri-Fark Drive Grand Elanc, MI 48439

(810) 606-1777

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inveie€#	P. O.	Date	Amount
310211	9571-53 055	7/11/2005	\$74.40
317212	9571-53615	7/11/2005	\$631. 20
317894	9571-53 615	7/11/2005	\$126.24
312737	957 1- 530 55	7/18/2005	\$74.40
3:1798 9	987 1-83615	7/18/2005	\$126.24
317.66 7	987 1- 5305 5	8/8/200 5	\$37.20
3 193 3	9871-830 85	8/9/200 5	\$74.40
31093 6	987 1- 530 85	8/16/2005	\$74.40
319654	9571-5308 5	8/23/2005	\$74.40
321447	9871-53 055	8/30/2 005	574.40
321448	9571-5305 5	9/7/200 5	£37. 20
331389	9871-8308 5	9/12/2005	\$74.40
312391	8871-83 085	9/21/2005	\$74.40
324218	9571-5305 5	9/27/2005	\$74.40
Tctal			\$1,627.68

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Espend Mana, (2. 10. 20. 10. 20. 10. 20. 10. 20. 10. 20. 20. 20. 20. 20. 20. 20. 20. 20. 2	sent to you by the court.	THE STATE IS FOR COURT UTS CALL
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5. Secured Cision. Utherk this beautyour civile, is recoved by a flateral (including a right of setoff).	7. Unsecured Prierity Claim. Check this tox if you have an unsecured.	rcd priority clai m
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Value of Collateral: \$	days he fore filing of the bankrup daktor's business, whichever is ea Contributions to an employee be-	ster petition or cessation of the stiler - II U.S.C. § 507(a)(3).
Amount of anothings and of an charges to time seen filed included in	Up to \$2,225* of deposits toward	
6. Unsecured Nonpriority Chim 5, 2700, 00	Allmony, maintenance, or support or child - 11 U.S.C. § 507(a)(7).	t awed to a spouse, former spouse,
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9. Segmenting theory units: " could experied sopperting documents, survival baseling. Court for the	ich as promissory notes, purchase dgments, mempeges, security DOCUMINTS, if the documents are	
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Trans Contract of Finance	e A Suriness Sev.	36.77

TROOF OF CLASS LETAIL

" cettetter:

Tright Diesel Systems Corporation

C; se#

Total

JE-4-612

Heme of Creditor:

Ifac Arthur Corporation

c/o

Thomas Farrett

VP Finance & Busines Development

8190 Tri-Fark Orive Grand Eland, MI 48439

(810) 606-1777

2638 Delphi Clesel Systems

invoice#	P.O.	Date	Amount
310754	££000 £ 3£ 9	8/10/2005	£300.00
321344	£5000639 9	\$/8/2005	\$187.50
824 882	£5000639 9	9/12/2005	\$412.50
3187E 9	£50006359	9/27/2005	\$862.50
316791	£50006369	9/30/2005	\$\$37.50
			\$2,7CO.00